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WHAT IS CLAIMED IS:

1. A magnetic tunnel effect type magnetic head having a magnetic tunnel junction element sandwiched with conductive gap layers between a pair of magnetic shielding layers, wherein the conductive gap layer is formed from at least one nonmagnetic metal layer containing a metal element selected from Ta, Ti, Cr, W, Mo, V, Nb and Zr.
2. The magnetic tunnel effect type magnetic head according to claim 1, wherein the conductive gap layer is formed from at least two nonmagnetic metal layers including a metal layer containing a metal element selected from Ta, Ti, Cr, W, Mo, V, Nb and Zr and a metal layer containing a metal element selected from Al, Pt, Cu and Au.
3. A magnetic tunnel effect type magnetic head having a magnetic tunnel junction element sandwiched with conductive gap layers between a pair of magnetic shielding layers, wherein the conductive gap layer is formed from at least one nonmagnetic metal layer containing an alloy of two or more elements selected from Al, Pt, Cu, Au, Ta, Ti, Cr, W, Mo, V, Nb and Zr.
4. A recorder/player which records and/or plays back a signal to and/or from a magnetic recording medium by the use of a magnetic tunnel effect type magnetic head having a magnetic tunnel junction element sandwiched with conductive gap layers between a pair of magnetic shielding layers, wherein the conductive gap layer is formed from at least one nonmagnetic metal layer containing a metal element selected

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from Ta, Ti, Cr, W, Mo, V, Nb and Zr.

5. The recorder/player according to claim 4, wherein the conductive gap layer is formed from at least two nonmagnetic metal layers including a metal layer containing a metal element selected from Ta, Ti, Cr, W, Mo, V, Nb and Zr and a metal layer containing a metal element selected from Al, Pt, Cu and Au.

6. A recorder/player which records and/or plays back a signal to and/or from a magnetic recording medium by the use of magnetic tunnel effect type magnetic head having a magnetic tunnel junction element sandwiched with conductive gap layers between a pair of magnetic shielding layers, wherein the conductive gap layer is formed from at least one nonmagnetic metal layer containing an alloy of two or more elements selected from Al, Pt, Cu, Au, Ta, Ti, Cr, W, Mo, V, Nb and Zr.

